

## **Abstract**

The aim of my thesis is the evaluation of tax audit issues and eventually to propose changes *de lege ferendae*. At the same time I apply the principles of tax audit in its selected aspects. The main aim of the thesis - a complex evaluation of the tax audit - achieved through partial commentaries and evaluations, which are reflected in the titles of each chapter and by using scientific methods such as descriptive method, the method of deduction and applications, as well as the synthesis method and the method of subjective criticism.

The logical structure of my thesis is accurately represented by the structure of its seven chapters and several subchapters and its names. In the first chapter I discuss the institute of tax audit in general. In the second chapter I discuss the principles that need to be applied to institute of tax audit. The third chapter deals with stages of tax audits. The fourth chapter is reserved to protection during and after tax audit. Criminal context of tax audit is discussed in fifth chapter. Statistics of tax audit and my conclusions deducted from the statistic data are focused in the sixth chapter. The case law on the tax audit is focused in the seventh chapter. Processing of each chapter is accompanied by my subjective evaluations of individual aspects of the tax audit, which in relation to one another creates a complex, which is an evaluation of tax audit as a whole. Some of my evaluations are accompanied with my proposals of changes *de lege ferendae* in line with the aim of my thesis. Overall summary evaluation and proposed changes is then concentrated at the end of my thesis.